

Article - Tax - General

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§13-1012.

(a) A person who willfully makes, causes to be made, or procures an altered or counterfeited tobacco tax stamp in violation of § 12-305 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

(b) (1) A person who willfully uses, transfers, or possesses an altered or counterfeited tobacco tax stamp in violation of § 12-305 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

(2) A person who uses a tobacco tax stamp more than once in violation of § 12-304 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$5,000 or imprisonment not exceeding 5 years or both.

(c) A person who buys a tobacco tax stamp from a person other than the Comptroller without an authorization from the Comptroller in violation of § 12-303 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment not exceeding 1 year or both.

(d) Each day that any violation under this section continues constitutes a separate offense.

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